

City of Upland



Financial Update
February 29, 2020
Fiscal Year 2019-2020

2019-2020 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/19		\$ 23,301,574
Revenues	\$ 26,036,772	
Expenditures	<u>(25,486,425)</u>	
YTD Revenues over (under) expenditures		550,346
Fund Balance Designations		(9,258,113)
Estimated Fund Balance at 02/29/20		<u>\$ 14,593,807</u>

City of Upland
General Fund Major Revenue Trends
For the Month Ended February 29, 2020

Major Revenue Accounts	Fiscal Year Actuals 2017-18	Fiscal Year Actuals 2018-19	Budget 2019-20	Year-to-Date 2019-20	Realized
TRANSFERS IN	\$-	\$724,123	\$-	\$-	0.0%
PROPERTY TAX	14,826,546	17,447,616	16,914,910	9,769,288	57.8%
OTHER TAXES					
SALES & USE TAX	13,704,027	14,507,927	14,412,470	7,281,353	50.5%
BUSINESS LICENSE TAX	1,036,158	1,046,114	965,000	781,671	81.0%
ROCK EXTRACTION TAX	263,968	221,819	240,000	145,076	60.4%
TRANSIENT OCCUPANCY TAX	168,824	177,885	155,530	93,816	60.3%
REAL PROPERTY TRANSFER TAX	438,952	403,644	345,000	232,502	67.4%
DISABILTY ACCESS FEE-CASP CERT	15,413	19,187	10,000	13,734	137.3%
FRANCHISE TAX	1,227,857	1,246,233	1,230,000	356,471	29.0%
LICENSES & PERMITS	2,260,214	2,325,489	2,639,190	2,221,228	84.2%
OTHER GOVERNMENTS	414,401	100,321	60,570	91,474	151.0%
CHARGES FOR SERVICE	2,683,377	2,896,393	2,304,411	1,907,100	82.8%
FINES & FORFEITURES	727,072	1,274,347	748,220	572,056	76.5%
USE OF MONEY & PROP	483,799	2,059,622	876,840	1,079,434	123.1%
OTHER REVENUE	2,383,669	3,146,462	2,083,800	1,491,567	71.6%
GRANTS	-	-	-	-	0.0%
Total General Fund Revenues	\$40,634,277	\$47,597,183	\$42,985,941	\$26,036,772	60.6%

City of Upland
General Fund Expenditures by Department
For the Month Ended February 29, 2020

Department Name	Annual Budget	YTD Expend	YTD Encumb	Available Budget	Percent Utilized
TRANSFERS OUT	\$1,162,800	\$50,000	\$-	\$1,112,800	4.3%
GENERAL GOVERNMENT	3,757,090	2,388,353	47,576	1,321,161	64.8%
ADMINISTRATIVE SERVICES	5,516,198	2,719,029	1,110,783	1,686,386	69.4%
DEVELOPMENT SERVICES	1,752,729	1,052,031	175,028	525,669	70.0%
POLICE	22,658,840	13,999,328	489,520	8,169,992	63.9%
FIRE	14,538	94,058	12,236	(91,756)	731.1%
COMMUNITY SERVICES	1,814,302	1,166,321	114,407	533,574	70.6%
PUBLIC WORKS	6,944,044	4,017,305	780,545	2,146,193	69.1%
General Fund	\$43,620,541	\$25,486,425	\$2,730,095	\$15,404,021	64.7%

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month Ended February 29, 2020

Fund No. - Fund Title	Budgeted Revenues	YTD Revenues	% Realized
101 - GENERAL FUND	\$42,985,941	\$26,036,772	60.6%
201 - HOUSING FUND	4,165,000	1,835,647	44.1%
203 - PUB SAFETY AUGMENTATION	1,002,140	597,794	59.7%
204 - GAS TAX	3,336,710	1,971,574	59.1%
205 - MEASURE I	1,366,800	746,518	54.6%
208 - HOME	231,000	114,006	49.4%
209 - CDBG	638,560	132,682	20.8%
210 - PBIA	55,500	46,077	83.0%
211 - AIR QUALITY POLLUTION REDUCT	260,000	25,689	9.9%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	0.0%
215 - PROP 30	1,900	605	31.8%
216 - COPS ALLOCATION-PD	123,000	124,027	100.8%
217 - OTHER GRANTS	887	33,051	3726.2%
218 - OFFICE OF TRAFFIC SAFETY	220,770	100,264	45.4%
219 - OTHER PUBLIC SAFETY GRANTS	-	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	2,076	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	54,000	7,813	14.5%
223 - ASSET FORFEITURE-FED TREASURY	-	42	0.0%
224 - ASSET FORFEITURE-STATE	-	15,473	0.0%
225 - BSCC BUDGET ACT	-	327	0.0%
420 - GENERAL DEVELOPMENT	434,300	588,911	135.6%
421 - PARK ACQUISITION & DEVELOPMENT	1,651,000	1,548,200	93.8%
422 - STORM DRAIN DEVELOPMENT	820,960	825,479	100.6%
423 - STREET & TRAFFIC FACILITY DEV	738,000	410,426	55.6%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	1,112,800	-	0.0%
426 - STREET& ALLEY REPAIRS-BURRTEC	216,000	107,618	49.8%
427 - ERG EFFIC CAPITAL IMPROVED PRO	-	1,030	0.0%
640 - WATER UTILITY	29,353,500	19,224,955	65.5%
641 - SOLID WASTE UTILITY	13,717,240	8,551,989	62.3%
645 - SEWER UTILITY	10,232,280	7,289,666	71.2%
750 - FIRE ANNEXATION WORKER'S COMP	-	1,866	0.0%
751 - SELF-FUNDED LIABILITY	4,177,530	2,787,018	66.7%
752 - FLEET MANAGEMENT	1,213,420	880,428	72.6%
753 - INFORMATION SYSTEMS	1,724,560	1,140,277	66.1%
754 - BUILDING MAINT & OPERATIONS	1,078,670	725,442	67.3%
805 - SUCCESSOR AGENCY	3,366,250	577,951	17.2%
Grand Total	\$124,301,658	\$76,451,693	61.5%

Fund No. - Fund Title	Budgeted Expenditures	% of Year YTD Expenditures	67% % Expended
101 - GENERAL FUND	\$43,620,541	\$25,486,425	64.7%
201 - HOUSING FUND	4,128,240	1,434,223	41.6%
203 - PUB SAFETY AUGMENTATION	1,002,140	424,024	42.3%
204 - GAS TAX	8,357,707	1,349,430	24.4%
205 - MEASURE I	6,073,872	209,440	4.1%
206 - ISTE A	-	-	0.0%
208 - HOME	205,000	-	0.0%
209 - CDBG	1,025,714	214,640	29.9%
210 - PBIA	204,201	42,547	42.2%
211 - AIR QUALITY POLLUTION REDUCT	355,210	304,645	85.8%
214 - HOMELAND SECURITY GRANTS-PD	22,940	-	54.6%
215 - PROP 30	140,000	-	0.0%
216 - COPS ALLOCATION-PD	744,331	47,894	6.9%
217 - OTHER GRANTS	887	12,416	1399.8%
218 - OFFICE OF TRAFFIC SAFETY	220,770	116,420	52.7%
219 - OTHER PUBLIC SAFETY GRANTS	-	-	0.0%
220 - ASSET FORFEITURE-FED DOJ	-	-	0.0%
221 - HOMELAND SECURITY GRANTS-FIRE	-	-	0.0%
222 - CALHOME	210,000	-	0.0%
224 - ASSET FORFEITURE-STATE	-	1,000	0.0%
420 - GENERAL DEVELOPMENT	54,850	-	0.0%
421 - PARK ACQUISITION & DEVELOPMENT	171,012	17,613	10.3%
422 - STORM DRAIN DEVELOPMENT	588,150	5,763	1.6%
423 - STREET & TRAFFIC FACILITY DEV	1,629,522	-	0.0%
424 - CFD- CAPITAL OUTLAY	-	-	0.0%
425 - GENERAL CAPITAL PROJECTS	1,474,306	234,550	19.6%
426 - STREET& ALLEY REPAIRS-BURRTEC	745,388	4,185	15.3%
427 - ERG EFFIC CAPITAL IMPROVED PRO	376,977	3,800	1.0%
640 - WATER UTILITY	41,468,723	12,440,664	47.5%
641 - SOLID WASTE UTILITY	13,397,530	6,464,463	96.0%
645 - SEWER UTILITY	12,725,450	5,225,461	68.0%
750 - FIRE ANNEXATION WORKER'S COMP	-	-	0.0%
751 - SELF-FUNDED LIABILITY	4,177,530	3,677,970	89.3%
752 - FLEET MANAGEMENT	1,887,265	793,041	71.6%
753 - INFORMATION SYSTEMS	1,930,012	995,905	66.0%
754 - BUILDING MAINT & OPERATIONS	1,296,015	559,532	60.3%
805 - SUCCESSOR AGENCY	3,323,870	605,996	18.3%
Grand Total	\$151,558,153	\$60,672,046	54.7%